

### REMARKS

Applicant respectfully requests entry of this amendment and reconsideration of the present application based on the foregoing amendments and the following remarks. By this amendment, independent claims 3-4, 13, 19 and 25 have been amended. Upon entry of this amendment, claims 3-5, 10, 11, 13, 18-20 and 22-27 will be pending in the application.

#### *Rejection of Claims Under 35 U.S.C. § 103(a)*

In the Office Action, Claims 3-5, 10, 11, 13 and 18-20 and 22-27 stand rejected under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent No. 6,681,098 to Pfenninger et al. ("Pfenninger") in view of U.S. Patent No. 5,819,249 to Dohanich ("Dohanich"). In a telephone conversation with Applicant's representative on May 31, 2005, these rejections were discussed and in the conversation, the Examiner suggested amending the claims to better integrate the unique subject matter of the present application. Applicant has amended the independent claims of the present application to present the discussed inventive subject matter with greater specificity. Dependent claims 13, 19 and 25 have been amended for consistency only and introduce no new matter. Applicant respectfully submit that the claims, as amended, patentably define over the cited art. For at least this reason and in view of the reasons set forth below, this rejection is respectfully traversed.

Amended, independent claim 3 requires, inter alia, provision of management tools to an administrator managing said online questionnaire process wherein the management tools include at least one of:

- an email management tool allowing the administrator to generate an email campaign related to the online questionnaire, wherein the email campaign generates a plurality of emails including introductory emails, reminder emails, late emails and emails responsive to requests for help from the interviewee
- a tracking tool allowing the administrator to track the progress of the completion of said questionnaire by each interviewee
- a report generation tool allowing the administrator to generate tracking reports wherein information in the tracking reports include summaries of the response data, identification of response data containing errors and said progress of completion

Additionally, claim 3 requires provision of data organization tools to document and determine tax data based on the response data about the activities collected from said online questionnaire. Applicant respectfully submits that Pfenninger does not teach these required elements and that the combination of Pfenninger and Dohanich do not render the claimed invention obvious.

In the Office Action, the Examiner proposed that an Email notification of test-taking details in Pfenninger is anticipatory of an email management tool allowing the administrator to generate an email campaign related to the online questionnaire. Amended claim 3 recites an email campaign that generates a plurality of emails, including introductory, reminder, lateness and helping emails. Pfenninger merely provides "an email to notify [a] test subject that he or she is registered to take a test using the system and provide the test subject with access information..." (col. 9, line 66 – col. 10 line 6). In contrast, claim 3 recites an email campaign consistent with the definition of a campaign as consisting of a connected series of operations designed to bring about a particular result (See Merriam-Webster Online at <http://www.m-w.com>, viewed May 27, 2005). Thus the recited email campaign related to the online questionnaire provides a connected series of emails designed to bring about, for example, error-free completion of an online questionnaire.

Amended claim 3 recites a step of prompting the interviewee to correct errors in the response data. This step is consistent with determining and documenting tax data and is inconsistent with Pfenninger's test taking system. In a test, no motivation can be inferred to enable a test-taker to correct errors in test answers. Not only would such a step render the test useless because it would ensure that all test-takers achieve a perfect score, but it is also counter to the teachings of Pfenninger. Pfenninger teaches that "[u]pon successful completion of the test and submission of test answers, the system prevents the test subject from performing any further work on the test" (col. 5, lines 59-61). Similarly, it would be counter-productive to provide helping emails to a test-taker where the test-taker is being tested for knowledge or skills. Thus, the ability to obtain error free tax data provided by the present invention would have an undesirable impact in a test-taking system such as provided by Pfenninger and, therefore, it must be said that Pfenninger teaches away from the presently claimed invention.

In the Office Action, the Examiner suggests that test status information taught by Pfenninger equates to a tracking tool allowing the administrator to track the progress of the

completion of said questionnaire by each interviewee as recited in the claims of the present Application. Applicant disagrees. Pfenninger teaches test status information including a number of tests ordered, a number of Tester IDs assigned, a number of tests completed, a number of tests incomplete tests after expiration of allotted time (see col. 5, line 66 to col. 6, line 1) and a number of tests in progress (col. 8, lines 20-30). Clearly, the Pfenninger test status information provides only gross statistical information useful only in assessing completion rates and categorizing a population of test takers into various groups based on degrees of test process completion after an elapsed test time.

Further, no substantial benefit accrues in a Pfenninger test-taking system from tracking test process completion. Pfenninger is directed to gathering statistics on the number of tests taken, the number of tests that were completed within an allotted time and the number of registered test-takers. As discussed above, Pfenninger is not directed to obtaining universally perfect results. Further, in providing a time for test completion (see col. 5, line 66 to col. 6, line 1), Pfenninger does not anticipate test-takers returning to complete portions of the test or to correct errors. In a testing system where failure to complete is contemplated, tracking progress for each of the testers yields no useful information because progress is logically measured as the percentage completion within the allotted time. In contrast, progress monitoring in completion of an online questionnaire used in determining and documenting tax data provides useful information since it permits for example, the opportunity to detect errors in responses to questions and prompt for correction. Thus, Pfenninger cannot be said to teach a tracking tool for tracking progress of completion of a questionnaire by each of the interviewees as recited in amended claim 3.

Amended claim 4 requires, inter alia, identifying errors requiring correction in said responses, providing report generating tools and using said report generating tools and said tax data to generate reports used in documenting and determining a tax credit related to said activities. For the reasons stated, above, Applicant respectfully submits that claim 4 patentably defines over Pfenninger.

Dohanich does not cure the deficiencies in Pfenninger. In addition to the deficiencies listed above, Pfenninger does not provide a system for determining R&D "tax credits" as recited in claims 4 and 22. Dohanich merely provides an expert system that can be used to create a

series of questions. Dohanich uses, as an example, calculation of taxes on transactions where the taxes must be calculated based on jurisdiction. In contrast, the present invention determines and documents tax data related to R&D tax credits. For example, claim 4 recites matrix reports that include information associating portions of certain tax data with portions of an organization. Nowhere in Dohanich are such matrix reports, allocations or tax credits taught. Accordingly, Applicant respectfully submits that amended independent claims 3 and 4, as well as rejected claims 22-24 and 27 that ultimately depend from claim 3 and claims 10, 11, 13 and 18-20 that depend from claim 4 patentably define over the combination of Pfenninger and Dohanich.

Moreover, Applicant respectfully submits that one skilled in the art would not combine Pfenninger and Miller as alleged in the Office Action because they are non-analogous art coming from two very different fields of endeavor. Pfenninger is directed toward test administration systems, and is classified in U.S. Cl. 434/362. Dohanich is directed to expert system with application in tax data collection systems and is classified in U.S. Cl. 706/46. The difference between these fields of endeavor is exemplified by the fact that the fields of search for each patent are completely non-overlapping. One skilled in the art of Pfenninger's test administration system would not look to the field of tax data collection systems to arrive at any subject matter related to the present invention. For this additional reason, the rejection should be withdrawn and the claims allowed.

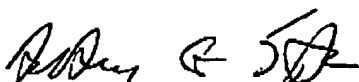
**Conclusion**

For the foregoing reasons, it is believed that the claims, as amended, patentably define over the cited prior art and Applicant requests that the § 103 rejection of claims 3, 4, 10, 11, 13 and 18-20 be withdrawn.

If any issues remain which the Examiner feels may be resolved through a telephone interview, he is kindly requested to contact the undersigned at the telephone number listed below.

Respectfully submitted,  
PILLSBURY WINTHROP SHAW PITTMAN LLP

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